



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OCT 04 2007

T:EP:RA:A2

Re:

Company =

Former Parent =

Dear

This letter constitutes notice that the Company's request for a modification of the conditional waiver of the minimum funding standard for the Plan for the plan year ending September 30, , that was granted in a ruling letter dated May 1, 2007, and modified in our ruling letter dated July 13, 2007, has been approved. Accordingly, condition (3) is replaced with the following condition:

- (3) No later than five (5) days after the effective date of the Company's plan of reorganization under Chapter 11, the Company makes contributions to the Plan for the plan year ending September 30, , equal to the lesser of (i) the amount necessary to maintain a credit balance in the funding standard account of the Plan as of September 30, , not less than the outstanding balance of the amortization base with respect to the waived amount that is established and maintained under section 412(b)(2) of the Code, or (ii) the amount of the full funding limitation for the plan year ending September 30,

The change is being made so that the condition is consistent with the conditions of a waiver of the minimum funding standard granted for a Plan sponsored by the Company covering a different group of employees for the plan year ending September 30,

This conditional waiver has been granted in accordance with section 412(d) of the Internal Revenue Code ("Code") and section 303 of the Employee Retirement Income Security Act of 1974 ("ERISA"). The amount for which this conditional waiver has been granted is equal to the contributions that would otherwise be required to reduce the balance in the funding standard account to zero as of September 30, 2006.

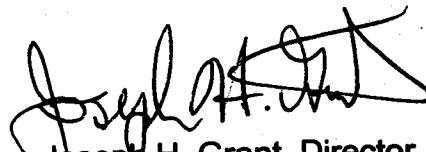
Your attention is called to section 412(f) of the Code and section 304(b) of ERISA which describe the consequences that would result in the event the Plan is amended to increase benefits, change the rate in the accrual of benefits or to change the rate of vesting, while any portion of the waived funding deficiency remains unamortized. Please note that any amendment to a profit sharing plan or any other retirement plans (covering employees covered by the Plan) maintained by the Company, to increase the liabilities of those plans would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA. Similarly, the establishment of a new profit sharing plan or any other retirement plan by the Company (covering employees covered by the Plan) would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the Manager,
to the Manager, and to your
authorized representative pursuant to a power of attorney on file in this office. We
suggest that you furnish a copy of this letter to the enrolled actuary who is responsible
for the completion of the Schedule B.

If you require further assistance in this matter, please contact .

Sincerely yours,



Joseph H. Grant, Director
Employee Plans